

# Institutionalization Process of SOAFunds Budgeting at Basic Education Institutions in Indonesia

Sri Rahayu

Accounting Departement, Faculty of Economics and Business, Jambi University, Indonesia

## Abstract

This study objective is to understand institutionalization process of budgetary funds of School Operational Assistance (SOA) at one regencies/cities in Indonesia. Data is obtained from in-depth interviews, observation and document analysis. The research results show that SOA fund budgeting system with School-Based Management (SBM) is an innovation for schools. Diffusion process is done through socialization and training. Legitimacy process is shown by adoption of legislation and government policy. Deinstitutionalization process is discovered when significant regulatory changes. The study also found the lack of school human resources, infrastructure and funds for socialization and supervision. In future, socialization for teachers, committee, parents and community are also required to equalize the perception stakeholders.

**Keywords:** Innovation, Diffusion, Legitimacy, Deinstitutionalization, School Operational Assistance.

## INTRODUCTION

SOA funds for schools have consequences to create dynamics and change in budgeting process of school funding. Based on institutional theory, any changes and environment pressure of regulations makes organization will undertake adaptation and interaction with environment (Parsons, 2005, p. 327).

Formal institutional changes for institution come from external and internal organization. External changes can become a source of technological change, changes in tax system, emergence of new or other commodities. Most of institutional changes are occurring in any particular country that can be predicted easily from wider knowledge of world environment than from an understanding of internal structure (Jepperson and Meyer, 1991). Changes in internal organization are more difficult to be traced by parties outside organization. Organization will try to make adjustments to show homogeneity of formal organization. Organization will seek to resemble other organizations that more successful or better. Formally, outside display through the formats and systems used are difficult to distinguish one organization to another. Organizations become more homogeneous. Bureaucratization and other forms of organizational changes occur as a result of process to make organization tend to become same, even though not necessarily make them more efficient (DiMaggio and Powell, 1991).

In SOA context, SBM application changes the school budgeting. Budgeting and accounting is not "natural", but in a particular institutional context depends on a specific time (Edwards, Ezzamel, and Robson, 1999). School will institutionalize the SOA funds regulations not only for economic purposes but also for other purposes such as social, political, prestige and so forth. Schools will be under pressure to make changes both externally and internally. Schools will strive to act not only to be more efficient or effective, but also to maintain legitimacy as an institution.

Schools basically run social reality with regard to legitimacy, culture, norms, technology, procedures, systems, strategies and so forth. Institutional theory perspective sees organization not only seen as economic or technical entities, but also social, cultural and political entities (Carruthers, 1995; Jennings and Greenwood, 2003). This perspective can be used in research, so that organization can be understood broadly and comprehensively.

Institutional theory has been used by some accounting research (Covaleski, Dirsmith, and Michelman, 1993; Carruthers, 1995; Bealing Jr., Dirsmith, and Fogarty, 1996; Covaleski, Evans, Luft and Shields, 2003; Nabiha and Scapens, 2005). Institutional theory is relevant and often used to investigate the changes in accounting (Carruthers, 1995) and budgeting (Nabiha and Scapens, 2005; Djamhuri, 2009). Institutional theory usage in Indonesia accounting research is still very limited. Some researchers who have used this perspective are Wijayanti (2006); Djamhuri (2009); Amirya (2011); Nurkholis (2012) and Aaron (2013).

This theory was developed along with issue of organization changes. Although not a theory about organizational change, but it is effectively used to explain organizational change. This theory concerns to importance of process nature of institutionalization in organizational change (Jennings and Greenwood, 2003). Institutionalization continuously makes a certain pattern of behavior from a formal action to become routine (Jepperson and Meyer, 1991; Nabiha and Scapens, 2005).

Institutional theory looks institutions not only as institutions. Institution is a product of human formation and creates certain actions of actors (DiMaggio and Powell, 1991), culture and institutional structure within an organization (Jepperson and Meyer, 1991). Institutions are social patterns to indicate a particular process or procedure (Nabiha and Scapens, 2005). Currently, this pattern is applied repeatedly with particular scrutiny to makes this pattern becomes institutionalized. Jepperson (1991, p. 145) argues that the institution of a social order

or pattern is to achieve specific provisions. Institutionalization shows the achievement process.

Formal rules, compliance procedures and standard operating procedures in organization become institutions to regulate the organization life. Rules, policies and related systems of SOA budgeting has brought changes to school organization. Therefore, this theory can be used as a perspective to understand budgeting process of SOA funds institutionalization.

Research on budgeting at schools organization in Indonesia is still limited. This research is expected to contribute to improve the budgetary policy in school education funding generally and SOA funds budgeting in particularly. This study was conducted at elementary and junior high school at one regencies/cities in Sumatra-Indonesia. Elementary and Junior High School before receiving SOA funds only active to organize technical education. Since the school received SOA funds, the school should make budgeting same as other public sector organizations. Phenomenon of SOA budgeting practices and rules changes to include various interests should be explored deeply. This study focus is to understand budgeting process institutionalization of SOA by actors in region. Regional actors in this study are the ones who should be actively involved in SOA funds budgeting process at schools.

## RESEARCH METHODS

Institutionalization process of SOA funds budgeting from actors viewpoint is contextual and depth. It cannot be seen with a quantitative approach. Quantitative approach that uses only a hypothesis test is not suitable for this study. Understanding the complexity of SOA budgeting can only be obtained with direct involvement of researchers and depth research. Therefore, researchers chose a qualitative approach. A qualitative approach provides flexibility and opportunity for researchers to dig deeper issues investigated.

Data collection methods used in this study are in-depth interviews, observation and document analysis. Researchers use purposive procedures and snowball sampling to determine the informant. Purposive procedure is more appropriate for qualitative research (Saladien, 2006) and most commonly used (Bungin, 2011, p. 107). Informants criteria selected in this study are follows:

1. Participate and actively involved in SOA funds budgeting.
2. He has experience (minimum six months) in SOA funds budgeting. Researchers assume that six months period is enough for someone to reveal the practice process of SOA funds budgeting, because he has passed the stage of quarterly SOA funds reporting. Six-month period involved in budgeting process has also been considered adequate for informants to be able to understand and unravel the process of institutionalization occurred.

Based on above criteria, informants came from area of SOA management team, principals, teachers, school committees, parents, school inspectors and auditors who often conduct audits of SOA funds.

Triangulation is a technique to check the data validity by something else outside the data for comparison against the data. Four triangulation as examination techniques are sources, methods, investigators and theories (Moleong, 2005; Creswell, 2007; Bungin, 2011). Researchers use a triangulation of sources and methods. Data verification process through triangulation system in qualitative research can be done at any stage of research (Miles and Huberman, 1992, p. 19).

Data analysis and presentation of research results is done by institutionalization process steps proposed by Lawrence, Winn & Jennings (2001). Institutionalization process includes innovation, diffusion, legitimacy and deinstitutionalization. The fourth stage can be described in a form of S institutionalization curve. Institutional process is a continuous process from time to time (Jennings and Greenwood, 2003).

Innovations create new institution. Innovation continues to be born because human beings are God's creatures that active, creative and innovative. Ideas, strategy, logic, technology and new tools are created from the innovator soul. Phase Diffusion and legitimacy are needed to institutionalize the innovations result (Jennings and Greenwood, 2003, p. 196). Diffusion stage is deployment of new innovation to an organization and people in organization.

At any time, technology, regulation, policy or other innovations have been institutionalized in organization. The institution becomes stable, united in culture and habits of organization and taken for granted for actors to implement. Institutions have a full legitimate to achieve stability on legitimacy. New condition of innovations actually has been institutionalized as culmination achievements an institution establishment. Institution power only depends on institutionalization mechanism in form of sanctions and rewards (Jepperson, 1991, p. 145).

Creative human beings will continue to make changes, improvements and innovations, so the condition of establishment itself is not static. Institutionalized rule will be rocked back by new innovations. These conditions indicate a position of deinstitutionalization stage (Jennings and Greenwood, 2003, p. 196). Jepperson (1991, p. 152) describes the deinstitutionalization as process to get out from institutionalization toward reproduction through repeated action or non-reproductive patterns of existing institutions.

## RESULTS AND DISCUSSION

Schools are united with environment. School affects and is affected by culture environment. It is not only in small community, but the more important is larger community organizations. Organization community directly affected by institutions set. This perspective views the state regulation, professional associations, and market competition as institutional forces to combine characteristics of local environment to establish the practice at school level (Arum, 2000).

Institutionalization process is the process to institutionalize values, policies, programs and new regulations in an organization. Institutionalization of S-shaped curve is relatively fixed sequence to involve a period of time where innovation arises and spreads, and then a period where innovation remains scattered throughout the field. Once an institution becomes a "taken for granted" at legitimacy stage, it has become a culture and stable in organization. In relative time period, institution will experience a period of deinstitutionalization (Lawrence et al., 2001).

### Innovation Stage

Innovation stage is emergence of new institutions in a particular field of organization. Rules, technology, policy and new system will affect the practice of specific organization. New innovations in school operational funding are the emergence of a policy in 2005. SOA admission policy is coupled with various rules. This innovation changes the schools. Previously schools only implement the learning process and manage funds from parent contributions. This time schools had to do the budgeting process as a consequence of cash receipt as a whole and managed independently by school.

SOA funds policy as a new thing for schools was also stated by informant.

"SOA with all consequences is new thing for school. School must adapt, learn something that had never been done before. Moreover, financial management as making the budget, financial administration, SPJ preparation, bookkeeping, preparing report and even the inspection process are completely new and very strange at initial application at the school. In addition, technical guide changes every year in associated with SOA" (Informant No. 1, February 9, 2014)

Policies, rules and SOA systems continue to change both in terms of objectives, amount of funding, objectives and management system. This is done based on evaluation of Ministry of Education and Culture.

SBM application in school puts the principal as SOA manager. Principal has responsible for each stage of budgeting process, starting from the preparation, implementation, reporting and accountability. Principals are not only concern to students' academic quality improvement, but also the financial managerial ability to manage SOA funds into one point evaluation of their own performance. Principals must be able to move the SOA management team and other school stakeholders to make every stage of budgeting process and its administration running well.

Drastic administrative system change of SOA funds have occurred since the year 2013. There was obligation to use the computerized system and online reporting. Innovations from a manual system to a computerized system makes the school should involve capable professionals. It is stated by one of informants of principal:

"Last ago, I and treasurer can prepare the SOA funds report. Since the use of online system... we are give up ... we have to find people who can use internet system to do that ..." (Informant No. 23, February 13, 2014)

The statement shows that the innovation happened not only affected the system but also actors who have to play a role in every stage of institutionalization process.

### Diffusion Stage

New innovations are produced by humans as innovators, such as ideas, schemes, strategies, techniques or other new things need to be disseminated to all parts of organization. Institutional experts found that sharing process through communication and interaction is very important. This process has own natural way through the dissemination process (Jennings and Greenwood, 2003, p. 196). Dissemination can be done through socialization, training and technical guidance. These all three method is used in deployment process of each new innovation in SOA funds.

Socialization of policies and rules are implemented in a tiered system of SOA funds, from the Ministry of Education and Culture to SOA management team to Provincial and Regency/City. Activities are done during the annual evaluation. In addition, socialization is also done through the website that maintained by SOA Center Management Team. Furthermore, Provincial SOA Management Team also disseminates to district/city SOA Management Team and school of district/City representatives. SOA management team of District/City disseminate to principal, treasurer and school operator who carried out the activities that have been budgeted by Department of Education or through K3S activities for elementary and junior high school. In addition to socialization, training and technical assistance are given to principals, treasurers and school operators.

Socialization activities are still being done by local SOA management team despite the availability of

limited budgets for this activity. SOA management felt that socialization with a certain frequency range can still be done without funding. Informants No. 1 tells about the new socialization done.

"We use government buildings, so it is not need cost for socialization. For examples, SOA socialization to principals, just invite them, use hall offices, open the laptop, discussion is finished....." (Informant No. 1, 4 April 2014)

Informant's expression above shows that socialization is considered as an activity to share knowledge. It is not only assessed from material side, so it can keep running.

SOA funds dissemination activities are often carried out by local SOA management team. Frequent implementation of this socialization is also recognized by one of vice-principal, informant No. 60

"The role of regional SOA management team is it becomes our leader... we send student data to them, which obviously socialization ... socialization is often followed by principals and treasurer ... I sometimes come ..." (Informant 60, 3 September 2014)

Based on researcher's observations at a number of socialization, school principals often rely more on socialization to understand technical guidelines. Even some principals hesitate to read technical guidelines and even have no Technical guidelines at February 2014. Socialization activity is carried out by Department of Education. Researchers find only some principals who have technical guidelines. It is quite confusing as. How they can arrange RKAS without having Technical guidelines as the "rule of game" SOA funds that should be followed by the school.

Socialization activities are also used to remind schools about the problematic cases of SOA funds and the inspection schedules. Importance to remember the inspection and case was also stated by informant No. 7 toward informant No. 1:

"The important one is frequently socialize... Last Sunday I follow socialization in District. Well sir ... (tilting face, he continues with little pressure, lower the voice and slow) while socializing and meeting, schools was often reminded about the inspection and cases were already investigated now... so that schools are little afraid.... (smiling) (Informant No. 7, 11 July 2014)

Socialization is also carried out through the principals working group, SOA usually become one point of discussion and debate among the principals. It could also become a form of call-appeal relating to SOA. The most frequently submitted appeal is related to School Budget and Work Plan (RKAS) and submission of report. In addition, planning and preparation RAPBS is also one of materials in training candidates for principal.

Socialization target, training and technical assistance is not only given to principal, but also the school operator. Operators have very important role to manage SOA funds at this time, because the administration and reporting systems use online system. Most school administrative job is done by operators. The operators are young people with full of passion and dedication. Almost all school operators at primary level in study sites are temporary employees, while for junior high school level most are civil servants.

The principle used by SOA Management Team in City is they quickly make socialization when there is information about changes to rules and SOA system. Socialization and training activities are carried out in order the changes can be immediately understood the rules are applied in practice. The new innovation process is very differ within each organization. There are innovations that can be deployed very quickly, but there is also a slow process to spread (Lawrence et al, 2001). It depends on acceptance of new innovations by actors in field. Today all members participate in field and have been practiced widely, and then these innovations legitimate (Lawrence, et al, 2001). Legitimate innovations will have more stability in organization.

### Legitimacy Stage

Institutional theory is an approach with objective aims to achieve a balance and static (conditions that are no longer need changes and developments) (Jennings and Greenwood, 2003, p 196). Stability of a new innovation has spread into a thing to be achieved in institutionalization process. Process to achieve this stability may differ between one innovations with another, as well as between one organizations to another. There are innovations that can adapt quickly in organization, so to achieve stability does not require a long time, but also vice versa. Future stability of an innovation within an organization also different, depend on saturation and pressure levels of organization as well as the emergence of new innovations.

Innovations emerge as an institution actually provides positive models on how to do something. This innovation comes from models, schema or script to direct the behavior (Clemens and Cook, 1999, p. 5). This institution is able to remain stable and survive in organization for being "taken for granted" through a process of interaction and repetitive usage (Berger and Luckmann, 1967; DiMaggio and Powell, 1991, pp. 19-22) or "has legitimated" through support from the authorities, or individuals or organization who have the authority (Meyer and Rowan, 1977). Understanding of an institution model provides substantive guidelines for organization for practical action. Institutions able to survive longer because of reinforced through socialization or interaction or legitimacy, while others alternative institutions have not been imaginable.

Legitimacy process cannot be separated from the pressure to apply certain rules. The pressure are rules



from Centre as the enactment of National Education System Law No. 20 year 2003 which requires schools to implement the School Based Management (SBM). Regulation of Central Government with regard to SOA funds is also associated with National Education Standards and SOA Technical Guidelines that issued every year. It is also stated by one informant:

"If there is rule from center, then we are in region inevitably must implement that. We must implement that because it is a legal and binding" (Informant 2, February 13, 2014)

SOA technical guidelines become the standard guidelines for actors in region. Rules of Central Government shall be followed, although sometimes there are policies in region that may be different with the existing rules, actor should still based on technical guidelines. Informants No. 1 states this fact and also confirmed when evaluation and dissemination of DAK and SOA in Jakarta at December 2013 ago.

"At last December socialization, in opening ceremony stated that the rule of game is Technical guidelines. Do not use the rule of game that made by local or anyone else" (Informant No. 1, March 18, 2014)

Additional pressure can also come from policy of local government or local SOAs management team. Government policy on free fees school also becomes a separate pressure for schools. There are even some schools afraid to accept donations from parents. Many schools do not dare to take the risk to receive a donation, fear of parent's misinterpretation about donations that are considered as levies. Schools operation is implemented in accordance with SOA funds received.

The legitimacy and department policy and SOA Management Team are too strong. On several occasions, Head of Department is often said that the management of SOA funds is associated with RKAS and accountability report related principal's performance evaluation materials and critical to sustainability of additional duties of principal.

Other pressures are inspection and delays in disbursement of SOA. Such pressure had to be solved by SOA management team because so much delays in submitting reports and data at hand. It is delivered by informants 1, in one principal discussions meeting in one districts:

"For friends who are late or did not submit a report they should careful...why?? Because there are question??? Marks from provincial policy, for schools in district and city that has not submitted a report to Department to prepare K8 form" (Informant 1, May 9, 2014)

Legitimacy process sometimes must be forced to be done by providing pressure to ensure the implementation of institution. It is recognized by local SOA management team:

"The school will not go on if not be forced. They are busy with academic routine. RKAS, reporting and accountability if not reminded even if not through threats and limits of time, it is difficult to collect" (Informant No. 5, August 27, 2014)

Legitimacy requires interpretation and follow-up of participants so that existing institutions could go on that occur in common meaning of participants.

Legitimacy function is to make the meaning of being objectively and subjectively reasonable. Integration refers to two tiers; first institutional order in totality must make sense to participants in different institutional processes. Secondly, for totality of individual's life must also be meaningful and sensible subjectively (Burger and Luckman, 1967, p. 110). The durability of an institution within an organization may vary. When an institution is no longer stable, then there is the process of deinstitutionalization.

### **Deinstitutionalization Phase**

Deinstitutionalization emerge is due to saturation, pressure or any new innovation. Ability to change or mutation from one institution to another institutional is fundamental for the order change or because of their social growth (Zucker, 1977).

SOA funds technical guidelines is issued by Ministry of Education and Culture every year. Deinstitutionalization process of SOA funds budgeting cannot occur every year. A change can be categorized into stage of deinstitutionalization in event of a fairly fundamental change and a considerable effect on implementation of existing innovation.

Fundamental change of budgeting SOA is happened several times; among others are changes of purpose, amount of SOA funds per student, process to transfer SOA funds to regions, reporting process from manually into online system. These changes did not change drastically the overall budgeting process, but at such points can become a process of deinstitutionalization, although not entirety.

The changes, even the technical, require the actors to make adjustments in practice. It is complained by one treasurer of SOA School.

"I could do alone manually. Last year I use the system from agency, I've learned, although slow at last I can calculate the budget and use the collated report. Now it changes again, makes me dizzy, I just can to operate the last ago, uh... it was replaced again. Technical guidelines too, there is only change. The change makes us busy again...to adjust again..." (Informant No. 57, August 28, 2014)

Speed of deinstitutionalization process depends on future stability of an institution. The speed and future

stability of an institution depends on its supporting mechanisms. Lawrence et al. (2001) proposed six support mechanisms to affect the institutionalization process and institutions affect on durability, strength, discipline, dominance, combined affect and discipline and combination of strength and dominance.

### Curve of SOA institutionalization process

Institutionalization of SOA funds budgeting process at research site can be seen in Figure 1 below. Legitimacy stage is the dominant stage today. This is reinforced by publication of various regulations and policies related to budgeting and SOA funds held by actor continuously.

A high level of institutional stability can be achieved by a combination treatment of disciplinary mechanisms and support mechanisms to affect strength and dominance (Lawrence et al., 2001). Institutionalization process for first combination is slow, because it takes time to affect others and discipline. Institutionalization process for second combination of two is very fast, because the pressure to participants was very high.

Institutionalization process of institutions budgeting can use mechanisms SOA combination of power and domination. Strength and dominance is manifested by laws and technical guidelines as well as the pressure given by local government and regional SOA management team to school. SOA funds budgeting system has been well organized in Technical Guidelines and should be applied routinely by school. This requires an accounting system in its application. Domination can work through accounting to change the behavior of actors and physical settings and social actors (Lawrence et al., 2001).

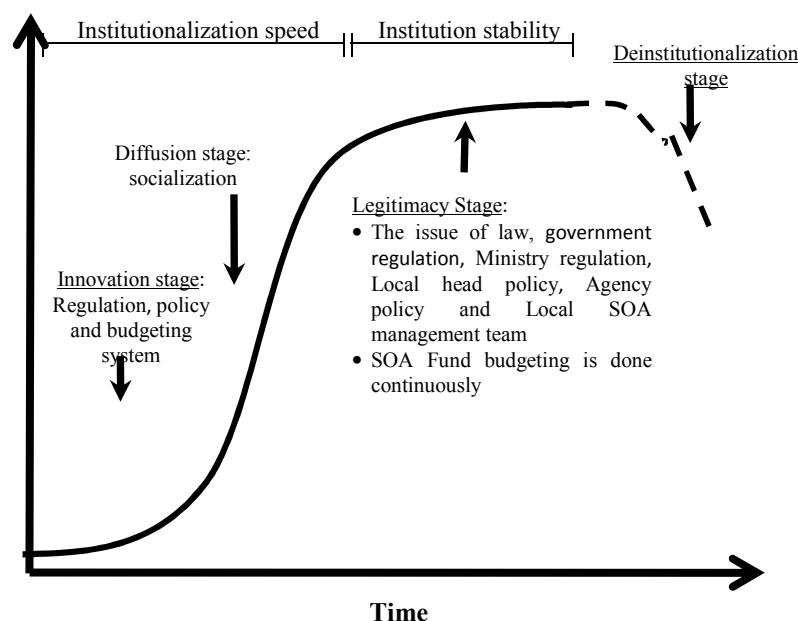


Figure 1. Institutionalization process of SOA Funds Budgeting

### Conclusions and Research Limitation

Changes bring new innovations such as way, system or technology. Socialization is done continuously and repeatedly to make innovation more quickly accepted and institution is internalized in organization or people who follow socialization. The most important technique to communicate order to become acceptable behavior is through socialization. Formalization of new innovation becomes a standard or written guideline to make it legitimate to apply to all members of organization. SOA funds budgeting legitimacy through various rules and policies become an imposition for implementation and familiarization of new institutions at school. Deinstitutionalization emerged with changes that bring significant effect to budget implementation of SOA funds in schools.

The implications of SOA funds budgeting changes from outside the school requires adaptation of all actors in school and its environment. Central government who demand changes also have to prepare all conditions that allow the school to adapt in a positive sense. Illogical demands from the external schools that not based on real condition make the changes only become mythical course without meaning. Minimal infrastructure condition and human resource deficiencies and school weaknesses only create ceremonial to address the changes. It needs good communication between all elements by involving the community to improve all Indonesian education system, including the system of financing and budgeting.

This study limitation was only to understand the institutionalization process of technical actors in district/city level. Institutionalization process from policy makers point of view at central and provincial levels is

also interested to be explored in future studies.

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